



Departmental Business Plan and Outlook

FINANCE DEPARTMENT

Fiscal Years:

**2003 – 04
&
2004 - 05**

Plan Date: January 6, 2004

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Goals:

Attract, develop and retain an effective, diverse and dedicated team of employees.	ES5	Page 19
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Ensure the financial viability of the County through sound financial management practices.	ES8	Page 21
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EXECUTIVE SUMMARY

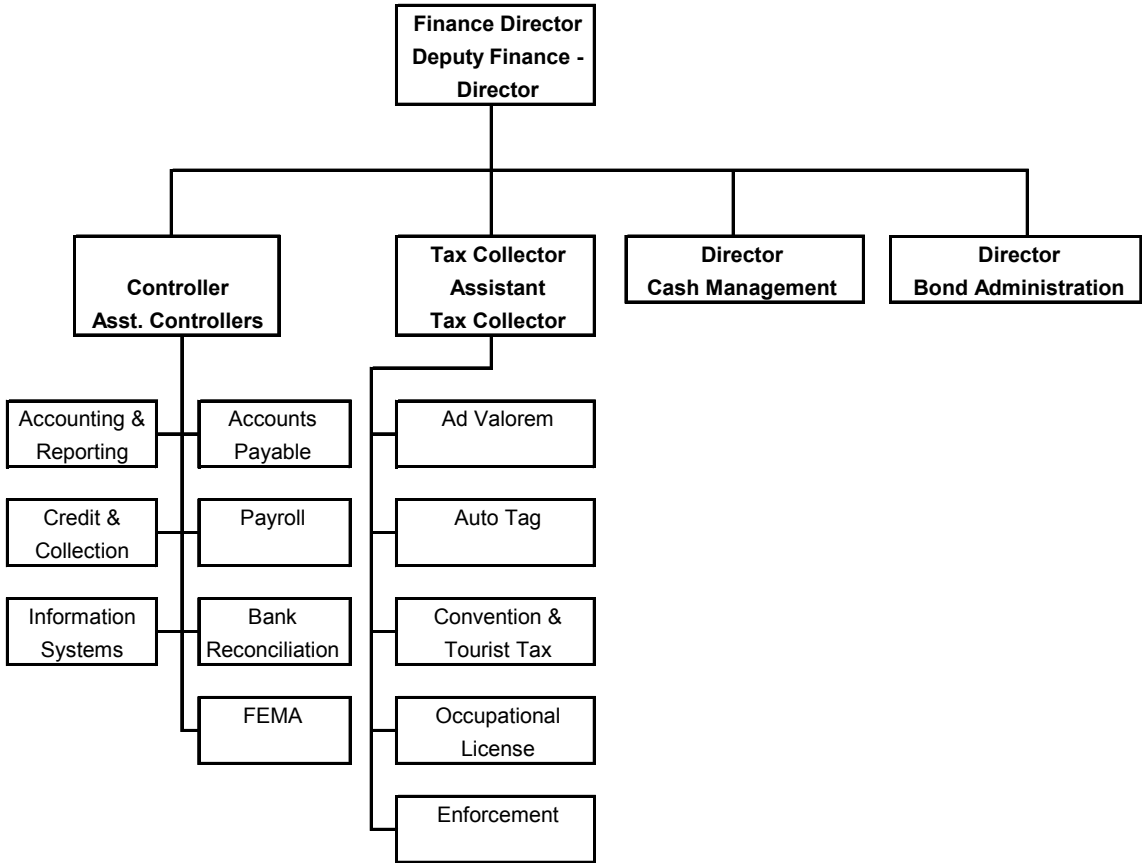
The Finance Department is charged with providing centralized financial, accounting, cash management and debt management services; collecting and distributing taxes; and providing delinquent accounts collection services to County departments. The Department has 336 positions and a budget of \$25.844 million. The Finance Department has four distinct divisions as well as the Office of the Finance Director, which Office develops financial policy recommendations for the Board and provides the overall administration of the Department's operations with seven budgeted positions and a budget of \$925,000. The Finance Department's Divisions are:

- *The Controller's Division*, with 109 budgeted positions and a budget of \$7.224 million provides support functions to County operations through fiscal and accounting controls over resources and related appropriations; records and reports on the County's financial activities as they occur; complies with legal and mandated requirement including the Comprehensive Annual Financial Report, the Annual State Controller's Report, the Annual Single Audit Report, the Indirect Cost Allocation Plan and departmental indirect cost rates. This Division also collects on delinquent accounts for various County departments and the Public Health Trust. Gainsharing incentives are an innovative means of encouraging a results oriented perspective among our employees by providing financial incentives for the achievement of exceptional performance. Financial incentives are for individual collectors and supervisors who achieve gross monthly collections in excess of a revenue target. Payments to collectors, supervisors and the Section Manager are capped at \$4,800 per year, while payments to support staff are limited to \$2,400 annually.
- *The Tax Collector's Division*, with 210 budgeted positions and a budget of \$13.9 million serves both the general public as well as local and State government agencies. The primary duty of the Tax Collector's Office is to collect, account for, and distribute current and delinquent real and personal property taxes, and non-ad valorem special assessments for all local taxing authorities, including the County Commission, municipalities, the School Board, and local and state independent special districts.

The Tax Collector's Office also serves as an agent of the Florida Division of Highway Safety & Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. This Division is also responsible for the collection and distribution of Tourist and Convention Development taxes as well as issuing Occupational Licenses for businesses located in the County. These taxes amount to substantial revenues for both the County and other local governments in the County.

- *The Cash Management Division*, with four budgeted positions and a budget of \$1.2 million, invests surplus funds in compliance with Florida Statutes, ordinances, and the County's investment policy while maintaining sufficient cash balances to honor the obligations of the County. This division handles all banking transactions for the County.
- *The Bond Administration Division*, with six budgeted positions and a budget of \$1.8 million manages the County's debt financing, coordinates all debt issuances, including swap transactions and lease-leaseback transactions. This Division also provides administrative support to the peripheral debt issuing authorities of the County, the Educational Facilities Authority and the Health Facilities Authority, and makes payments on bond debt service.

MIAMI-DADE COUNTY
FINANCE DEPARTMENT



Major accomplishments and objectives summary:

ES8: Ensure the financial viability of the County through sound financial management practices.

CONTROLLER'S DIVISION

- *Continue to improve Accounts Payable processes countywide.* Current information technology advances and an ever increasing acceptance for on-line services, present an opportunity for improving accounts payable processes countywide. Expediting payments by promoting the use of Automated Clearing House (ACH) payment in lieu of conventional check payment methods, will not only expedite the payment process but will also improve the security of the transactions. An aggressive promotion of the ACH payment option is expected to increase payments processed via ACH to 50% of all payments by the end of FY 2004.
- *Enabling vendors to inquire on-line via a web-based solution to obtain payment information on their respective accounts.* This service is currently handled through multiple phone calls to County departments and central accounts payable offices. Working with ESTD to plan and coordinate the project, we expect to have the scope paper signed and a test version of the website available by the end of FY 2004 and in production by FY 2005.
- *Enhance standardized Countywide Financial Accounting Systems, improving efficiency, completeness and accuracy of financial data provided to internal and external customers.* Construction Contracts are presently tracked through a stand-alone database application, and encumbrances and payments are processed directly into the general ledger (FAMIS) based on documents submitted to Finance; all reconciliation between the database and the general ledger are done manually. Replacement of the database is being studied to automate the financial management of these contracts using the online Purchasing (ADPICS) Accounts Payable Module. This will consolidate the management of contracts countywide in one system, record original authorized contract amount, payments, change orders, contract commencement dates and contract period, all in one system; increase the accountability and visibility of transactions by sharing information at a countywide level. Complete initial phase of the conversion with 50% of departments converted will be effected by end of FY 2004.
- *Coordinate Annual Financial Audit.* Coordinate County's annual financial audit, develop financial statements in accordance with Governmental Accounting Standards and post on the County's website. Publish reports within the State annual reporting deadlines.
- *Participate in the selection and implementation of the WASD and Aviation Department's financial system (ERP).* This will facilitate the selection of financial systems for a countywide solution. Continue to participation on the procurement process in FY 2004.
- *Improve and enhance the County's collection of delinquent accounts receivable through improvements in technology and implementation of gainsharing program.*

TAX COLLECTOR'S DIVISION

Division Wide

- Completed renovations to the first floor public service office in the 140 W Flagler Building enhancing both staff and customer accommodations; these renovations resulted in an increase of 10 customer windows, 50 seats to the waiting area, and separated the Auto Tag office from the Property Tax office thus providing a more specialized service to each specific customer base.
- Renovate the South Miami-Dade Government Center regional office to improve overall conditions in need of repair and refurbishing (FY 2004).
- Increased awareness of Tax Collector services by improving customer information, service brochures, revising web page, and by improving official forms and bills.

Departmental Business Plan and Outlook

Department Name: Finance Department

Fiscal Years: 2004/05

- Develop and implement a new interactive voice response (IVR) system to manage customer calls and to provide access to tax information during tax season (Nov-March) which can result in approximately 100,000 calls per month.
- Identify opportunities for additional regional offices to better serve customers in Western and Northern areas of the County.
- Complete organizational realignment including establishment of Business Taxes and Enforcement Section and restructuring and reclassification of positions.

Property Tax

- Redesigned 2003 Tax Bill/Notice making the bill easier to read and understand, also resulting in over \$150,000 in operating budget savings by doing the redesign in-house with GSA and ETSD.
- Redesign other tax bills including quarterly real property tax bills, short form duplicate bills, and delinquent real property tax bills (FY 2004).
- Provide on-line tax payment capabilities for real property taxes via e-checking (FY 2004).
- Conduct annual tax certificate sale on-line for the 2003 tax sale (June 2004).
- Develop an improved process for all tax payment refunds in order to research, monitor and track refund status and issue payment within 30 days.
- Continue to utilize Team Metro Answer Center assistance for tax payers calls when callers opt out of the IVR for direct assistance; monitor call volume and call topic.

Auto Tag

- Conduct pilot for processing auto tag mail renewals via the high-speed payment processor. Currently auto tag mail renewals are processed manually by a unit of 10 staff members.
- Research renewal mailing notice alternatives in order to enhance the mail out service and include additional customer information regarding motor vehicle government services.
- Implement a pilot program for fast title to be utilized only with new car dealers.
- Develop in conjunction with the Private Auto Tag Association a framework for business guidelines and standards to be followed by all private tag agencies.
- Review all administrative policies and ordinances relating to private tag agencies and amend as needed to ensure that the current operating environment of the agencies is in full compliance with County regulations.
- Work with private tag agencies to reduce transaction errors as reported by the State's quality review reports.

Business Taxes and Enforcement

- Streamline the Occupational License categories to reduce the number of main business categories to approximately 50 and subcategories to no more than 150.
- Consolidate all field enforcement operations in a single unit in order to better service tax customers and to maximize our resource so as to canvas a greater area of the County and enhance collections
- Implement online tourist tax billing in order to eliminate monthly mailing of tourist tax returns

CASH MANAGEMENT DIVISION

While meeting the County's overall investment objectivity (safety of capital, liquidity of funds, and maximizing investment income), the Division will seek to:

- Achieve an average rate of return for all County funds competitive with the average rate of return of the County's industry benchmarks.
- Issue a Request for Proposals to select a provider for a *Securities Lending Program* by December 2004.

BOND ADMINISTRATION DIVISION

- *Continue to facilitate capital funding requirements as needed by County departments in the most cost effective manner with the most advantageous vehicle while providing stable debt coverage.*
- *Develop debt and swap policies guidelines, in coordination with the County's Financial Advisors, for the County Manager's consideration and subsequent approval by the Board.*
- *Develop policy for removal of members from the various professional Pools under defined and specific circumstances, if under investigation by the Securities Exchange Commission or other governmental agency.*

Signature
Rachel E. Baum
Finance Director

INTRODUCTION

In support of the County, the Finance Department adheres to its Mission Statement and the following enabling strategies:

County's Mission statement:

"Delivering excellent public services that address our community's needs and enhance our quality of life."

Enabling Strategies:

ES5 - Attract, develop and retain an effective, diverse and dedicated team of employees.

ES8 - Ensure the financial viability of the County through sound financial management practices.

Finance Department's Mission statement:

"Deliver accurate financial service for sound decision making."

Department Description

The **Finance Department** is charged with providing centralized financial, accounting, cash management and debt management services; collecting and distributing taxes; and providing delinquent account collection services to County departments. The primary duties and major responsibility areas of its Divisions are:

Controller's Division:

- *Accounting and Reporting Section:* is responsible for preparing Miami Dade County's Comprehensive Annual Financial Report (CAFR), the Annual Local Government Financial Report to the State of Florida Comptroller's Office, Schedule of Expenditures of Federal Awards and State Financial Assistance and other financial reports. This section coordinates the Annual County Audit and other external audits. It is also responsible for implementing statements issued by the Governmental Accounting Standards Board and ensuring compliance with generally accepted accounting principles for governmental entities, as well as monitoring the accounting of grants. Other reports published by the section include the Central Services Cost Allocation Plan; Statement of Conflict Counsel Fees; Statement of Revenues, Expenditures Additional Court Costs; Educational Impact Fees; and various other required audit reports. The section processes all of the construction related invoices for payment; coordinates and assists other departments with accounting and FAMIS related issues.
- *Accounts Payable Section:* Responsible for the security, control and disbursement of most payments made by the County. This section performs pre-audit, post audit, approval and release of payments to vendors, including revenue refunds and employee travel advances and reimbursements. The County's Purchasing Card Program is also administered by this section, which includes the issuance of purchasing cards, monitoring and auditing of transactions. This section issues 1099 forms for all applicable disbursements and transmits the data to the IRS.
- *Payroll Section:* This section is the central payroll-processing unit for the County. The section reconciles and balances all payroll funds and processes all payroll tax transactions. It processes all payments to employee associations and benefit vendors that are directly deducted from the employees pay. It issues W-2s at the end of the calendar year and transmits the information to the IRS. It processes all court ordered child and spousal support payroll deductions; it maintains garnishments database and processes deductions accordingly from employees' pay to remit to the appropriate parties. The staff spends considerable time providing instructions and information regarding payroll policies, procedures and practices to County employees.
- *Bank Reconciliation Section:* This section is responsible for reconciling and monitoring over 20 County bank accounts. It assists departments with the timely posting of all collections by monitoring bank activity to the general ledger. It processes all stop payment requests and prepares all the adjustments for returned checks. It is responsible for the preparation of Unclaimed Property Lists submitted to the State in accordance to Florida Statutes.
- *FEMA Section:* This section processes all reimbursements related to the FEMA grants and other emergency related grants. It assists departments with their reimbursement packages and distributes the grant receipts to the department's fund accordingly. All Federal Reporting for these grants is done by this section. The unit coordinates with Federal and State representatives to schedule interim and final inspections of grants.

Departmental Business Plan and Outlook

Department Name: Finance Department

Fiscal Years: 2004/05

- *Credit and Collection:* The section is responsible for the collection work on debts owed to various departments throughout the County, while adhering to State and Federal laws regarding the collection of debt. Debt collections services are currently provided for JMH, Fire Rescue, WASD, Building, Solid Waste, Aviation, Park and Recreation, and Consumer Services. Other responsibilities include the distribution of bad debt accounts to the County's pool of collection agencies for further collection efforts, monitoring of their activities, and providing guidance and instructions to other departments with their collection needs. Additionally, monthly updating of Registry of Delinquent Contractors pursuant to AO 3-29.
- *Information Systems Section:* This section provides functional and technical support to the Division's financial systems to ensure stable operation of these systems. It monitors and, when needed, assists with the implementation of various complex interfaces between the Countywide general ledger System (FAMIS) and other departmental subsystems. It assists departments with their data input of journal entries and revenue transactions. The section provides purchasing, installation, training and support for personal computers, local area network, and the web site. The unit coordinates with the Software vendor and ETSD to test and approve all modifications or fixes submitted by the vendor for the FAMIS system and ADPICS Accounts Payable module. It assists departments with their system reporting needs and functional training. Identifies ways to accommodate new ordinances, management requests, legislative mandates and system automation needs by enhancing or modifying the system accordingly. This section provides support to Procurement, and installation of new financial related systems such as Enterprise Asset Management and Enterprise Resource Management Systems.

Tax Collector's Division:

The primary duty of the Tax Collector's Office is to collect, account for, and distribute current and delinquent real and personal property taxes, and non-ad valorem special assessments for all local taxing authorities including the County Commission, municipalities, the School Board, and local and state independent special districts. General activities include:

- Mailing annual and quarterly tax bills
- Distributing all tax revenues and assessment fees to taxing authorities
- Conducting annual tax certificate sale (real property taxes)
- Issuing tax warrants and levying on delinquent personal property
- Issuing refunds resulting from the Value Adjustment Board, litigation, assessment errors, etc.
- Works in coordination with the Property Appraiser Department

For the State of Florida, the Tax Collector's Office serves as an agent of the Florida Division of Highway Safety & Motor Vehicles and Florida Fish and Wildlife Conservation Commission. General activities include:

- Issue state motor vehicle license, tag renewals, and applications for titles of automobiles, trucks, mobile homes
- Process vessel titles and registrations
- Collect and remit sales tax to the State for the above transactions
- Provide oversight to all private auto tag agencies in the County
- Sell various hunting and fishing licenses and permits

The Tax Collector is also responsible for the collection and distribution of Tourist and Convention Development taxes as well as issuing Occupational Licenses for businesses located in the County. Both of these taxes amount to substantial revenues for both the County and other local governments in the County.

The **Cash Management Division** is responsible for investing County funds, maintaining adequate liquidity and adhering to the County's Investment Policy, following State of Florida guidelines. Diversification of portfolio to comply with County's Investment Policy is monitored on a daily basis.

The **Bond Administration Division** accesses the capital markets to provide capital funding as needed by County departments in the most cost effective manner while providing for stable debt coverage levels. The Division analyzes outstanding debt and the needs of the departments to determine the most advantageous financing vehicle. The Division manages all debt issuances, including new financings, refundings, Sunshine State loans, swap transactions, lease-leaseback transactions. This Division manages the County's existing debt, providing payment of principal and interest when due, and managing the information needed for arbitrage rebate compliance. Complies with SEC Rule 15-c2-12, by preparing and submitting the Annual Report to Bondholders encompassing all of the County's outstanding bond issues from inception through the fiscal year end. The Division provides administrative support to peripheral debt issuing authorities of the County including the Educational Facilities Authority and the Health Facilities Authority.

Significant activities or events that continue to impact the department:

Document Storage Retrieval. The Finance department deals with problems related to document storage and retrieval as a result of antiquated systems and very large data bases. Cross-referencing information, and required research, is tedious and slow. Many processes, such as the issuance of refunds, cannot be completed within the timeframe mandated by the Florida Department of Revenue. The degradation of document quality along with the deterioration of current media will eventually result in non-compliance with mandated document retention schedules.

Interactive Voice Response (IVR). The Tax Collector's current telephone IVR system functions are so antiquated and problematic that simple upgrades are not possible. The system cannot manage peak call volumes and incoming customer calls are constantly being erroneously re-routed or dropped. On occasion, callers are not able to distinguish between holding in an active queue or being abandoned. Should the system fail, it cannot be repaired. The current system is configured to communicate in English only.

The proposed system would be developed as a team effort between the Finance Department, Enterprise Technology Service Department, Team Metro and the IBM Web sphere unit. The system will accommodate current and future technological capabilities, including voice response, multiple languages, on-line searches, and transactions.

Countywide Financial Systems The County's general ledger system (FAMIS) is a mainframe legacy system implemented over 20 years ago. It is used by over 40 departments countywide with approximately 3,000 users. All of the County's accounting transactions are processed in the system including vendor payments. The information is used in the preparation of the County's Comprehensive Annual Financial Report (CAFR) and all other State required financial reporting. The budget system interfaces to the general ledger to enable budget control at various organizational levels. The County's Procurement Systems (ADPICS) is integrated with FAMIS, they share the same chart of accounts and vendor file and vouchers originate in the ADPICS Accounts Payable subsystem.

Although the FAMIS/ADPICS system has been upgraded and its functionality enhanced throughout the years, it lacks the flexibility to meet the County's changing and growing needs due to its outdated technology base, its lack of integration and incomplete reporting capabilities.

The Water and Sewer and Aviation departments do not use FAMIS as their general ledger, but their systems are also mainframe legacy systems with much the same needs as the County's. In order to address these needs, these two departments with the assistance of CIO and Finance are undertaking a project to replace their general ledger and other related subsystems. These departments issued an RFP for an Enterprise Resource Planning (ERP) Software-type system. The Controller's Division is actively participating in the procurement process for the ERP for the Water & Sewer Department and the Aviation Department and will be an integral part of its implementation. Once an ERP system has been selected and successfully implemented in these departments, a plan will be developed for the Countywide implementation of the ERP system.

Facility Improvements. The Tax Collector is in the process of making facility improvements throughout all sections and units as needed to better serve our customers. The Tax Collector has been having discussions and plans to occupy 40,000 square feet in the Overtown Joint Development building. The new facilities are expected to be completed in three to four years and will be designed to provide enhanced and more updated customer services.

Warehousing of auto tag license plates and supplies, will be moved to the newly acquired Samsung Building where the Elections Department is now occupying. This new warehouse will be in a more secure and accessible location for our staff and the many operating auto tag agencies.

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2004/05

Organization:

FINANCE DEPARTMENT	
FY 03 <u>Actual</u>	FY 04 <u>Budget</u>
336 pos. \$21,974,000	336 pos. \$25,844,000
Transfer to COR	
\$7,500,000	\$4,800,000
Interfund Transfer to FAMIS/ADPICS	
\$605,000	\$340,000

OFFICE OF THE DIRECTOR	
* Formulates and directs overall financial policy of the County * Controls the accounting and automated financial systems to provide the fiscal integrity depended upon by the public and private sectors, and the financial markets * Provides overall administration to departmental operations	
FY 03 <u>Actual</u>	FY 04 <u>Budget</u>
7 pos. \$513,000	7 pos. \$925,000

CONTROLLER	TAX COLLECTOR	CASH MANAGEMENT	BOND ADMINISTRATION								
<p>* Provides support functions to County operations through fiscal and accounting control over resources and related appropriations; records and reports financial activities as they occur.</p> <p>* Assists in satisfying legal and mandated requirements including the Comprehensive Annual Financial Report (CAFR), Annual State Controller's Report, Annual Single Audit Report, Indirect Cost Allocation Plan, and departmental indirect Cost Allocation Plan, and departmental indirect cost rates.</p> <p>* Collects money on delinquent accounts for various County departments and the Public Health Trust.</p>	<p>* Administers state laws, ordinances, and policies pertaining to collection and distribution of current and delinquent County and municipal ad valorem taxes, non-ad valorem assessments, improvement liens, occupational license fees, waste fees, excise utility tax, convention and tourist development taxes, and license fees (auto, boat, and fishing).</p>	<p>* Invest surplus funds in compliance with Florida Statutes, ordinances, and investment policy; maintains sufficient cash balances to honor obligations of the County; distributes earnings on investments; handles all banking transactions for the County.</p>	<p>* Manages the County's debt financing, coordinates all debt issuances, including swap transactions and lease-leaseback transactions; and provides administrative support to peripheral debt issuing authorities of the County including the Educational Facilities Authority and Health Facilities Authority; makes payment of bond debt service.</p>								
<table><tr><td>FY 03 <u>Actual</u> 109 pos. \$6,160,000</td><td>FY 04 <u>Budget</u> 109 pos. \$7,224,000</td></tr></table>	FY 03 <u>Actual</u> 109 pos. \$6,160,000	FY 04 <u>Budget</u> 109 pos. \$7,224,000	<table><tr><td>FY 03 <u>Actual</u> 210 pos. \$12,008,000</td><td>FY 04 <u>Budget</u> 210 pos. \$13,945,000</td></tr></table>	FY 03 <u>Actual</u> 210 pos. \$12,008,000	FY 04 <u>Budget</u> 210 pos. \$13,945,000	<table><tr><td>FY 03 <u>Actual</u> 4 pos. \$1,053,000</td><td>FY 04 <u>Budget</u> 4 pos. \$1,181,000</td></tr></table>	FY 03 <u>Actual</u> 4 pos. \$1,053,000	FY 04 <u>Budget</u> 4 pos. \$1,181,000	<table><tr><td>FY 03 <u>Actual</u> 6 pos. \$1,635,000</td><td>FY 04 <u>Budget</u> 6 pos. \$1,769,000</td></tr></table>	FY 03 <u>Actual</u> 6 pos. \$1,635,000	FY 04 <u>Budget</u> 6 pos. \$1,769,000
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FY 03 <u>Actual</u> 210 pos. \$12,008,000	FY 04 <u>Budget</u> 210 pos. \$13,945,000										
FY 03 <u>Actual</u> 4 pos. \$1,053,000	FY 04 <u>Budget</u> 4 pos. \$1,181,000										
FY 03 <u>Actual</u> 6 pos. \$1,635,000	FY 04 <u>Budget</u> 6 pos. \$1,769,000										

Staffing Levels

Functional Unit	FY 02-03 Budget (Prior Year)	FY 03-04 Budget (Current Year)
Director/Controller	89	89
Tax Collector	210	210
Bond Administration	6	6
Cash Management	4	4
Credit and Collections	27	27
Total	336	336

Fiscal Environment

Revenues and Expenditures by Fund

(All Dollars in Thousands)

	Total Annual Budget		
	Prior Fiscal Year 02-03 Actual	Current Fiscal Year 03-04 Budget	Projection as of November 2003
Revenues			
Fund 030			
Carryover	2,767	837	1,783
Tax Collector Rev	22,983	23,942	23,942
Bond Admin Rev	2,146	1,349	1,349
Fund 50			
Carryover	1,055	440	2,176
FAMIS/ADPICS	735	340	340
Credit & Coll Rev	2,604	2,112	2,112
Cash Mgt. Rev	1,087	1,164	1,164
Total	33,377	30,184	32,866
Expense			
Fund 030			
Tax Collector	12,008	13,945	13,945
Bond Admin	1,635	1,769	1,769
Director/Controller	4,366	5,274	5,274
COR X-fer	7,500	4,800	4,800
FAMIS/ADPICS	605	340	340
Fund 050			
FAMIS/ADPICS	495	340	340
Cash Mgt	1,053	1,181	1,181
Credit & Coll	1,812	2,535	2,535
Total	29,474	30,184	30,184

Equity in pooled cash

Fund/ Subfund	Prior FY <u>03</u> Beginning Year Actual	Prior FY <u>03</u> Year- end Actual (Est.)	Current FY <u>04</u> Year-end Budget
GF 030/031			
031005	3,003,315	1,449,858	1,372,858
031004	612,236	1,122,336	702,336
GF 050/053			
053006/056113	864,267	1,028,586	492,000
053002	92,180	116,250	99,250
053003/4/7	702,050	1,527,012	1,104,012
Total	5,274,048	5,244,042	3,770,456

The Department's major revenue sources are:

- Collection fees on non-ad valorem assessments and tax certificate sales commissions;
- Auto Tag issuance, renewal and title transfer service fees;
- Occupational license tax revenues, delinquent collection fees and misc. fees;
- Convention & tourist taxes collection fees;
- Bond Administration fees;
- Cash Management interest earnings to offset cost of operations;
- Credit and Collection commissions on collections.

Business Environment

Our ultimate customer is the citizen, but below is a brief description of other important Finance Department customers per Division:

- **The Controller's Division** provides services to all County departments, our service and goods providers, as well as to our employees. The Controller's Division coordinates the various annual financial statement audits, Single Audits and other regulatory audits and reports throughout the County to ensure timely and accurate reporting of the required audit and reports. This requires working with 14 audit firms, the governmental fund departments, the controller's and key financial and accounting personnel of the County's enterprise funds, the Clerk of the Courts and Miami-Dade Special Housing Department. Over the last two fiscal years (2002 and 2003) the Controller's Division has implemented six new Governmental Accounting Standards Board (GASB) Statements, one Interpretation and one Technical Bulletin related to changes in the reporting requirements of governmental agencies. As the requirements change and continue to increase it is expected that the Controller's Division will become more of a focal point and its involvement will increase with financial and regulatory reporting throughout the County.
- **The Tax Collector's Division** works closely with the County's Property Appraiser's Office, the Clerk of Courts, local municipalities, the School Board, and local and state independent special district and all taxing authorities, as well as the State of Florida, Florida Division of Highway Safety & Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. Additionally, this Division works closely with the Private Auto Tag Association and the local private auto tag agencies providing standard guidelines and enforcement of State policies in the performance of their operation. As part of the Tax Collector's efforts to continually improve our business processes, the Division plans to study other methods to implement improved customer relations in terms of processes and management systems in an effort to further extend the current levels of customer services.
- **The Bond Administration Division** works closely with the County Attorney's Office and all departments that have capital purchasing and development needs, as well as members of various professional enterprises, such as Bond Counsel, Underwriters, and the Financial Advisors of the County.
- **The Cash Management Division** handles the investments of all County funds.

Finance Divisions are observant and compliant of regulatory environment, anticipated changes and impact of these changes, and are aware of the geographical service area of our competitors.

Due to the vast amount of data processed and archived by the Department, which needs to be made available to both internal and external users, the Department must continue to be on the cutting edge of technological improvements.

Critical Success Factors

- Provide more convenient services for customers (citizens and County vendors) including the expansion to Web enablement.
- The improvement and development of financial systems (general ledger and Tax Collection) and automation of manual processes are dependent on ESTD support and their ability to provide the technical expertise required with this new technology.
- Funding requirements available to develop, implement, train and convert financial systems.
- Retain skilled and knowledgeable staff.
- Hire-up, develop, and re-assign staff appropriately throughout the Department.
- Alignment of management structure within the Department.
- Continue to promote internal communications and participation at all staff levels to strengthen morale.
- Develop effective performance measures in all operational areas.

Factors critical to the implementation of the Business Plan.

Several factors will determine the success level for the Finance department in its implementation of the Departmental Business Plan. All of the above-proposed projects will require the necessary funding to maintain current levels of services; sufficient funding to allow us to retain knowledgeable staff while developing team members to assume new responsibilities; and the funding necessary to develop the systems to meet the Department's future IT needs. As customer demands for improved services continue to increase, insufficient funding for these projects will result in significant decreases in service to both internal and external customers, as well as non-compliance with responsibilities required by the Florida Department of Revenue and other regulatory agencies.

Ultimately, the Finance Department's success will be measured by its efforts to provide the best in public service through the promotion of the Department's Mission.

Future Outlook - Focus 04/05

- Procurement of a new tax system for compliance with the CIO's recommended IT standards and technology advancements.
- Implementation of a County-wide financial management system.
- Implement the use of electronic document management technology, thereby improving turn-around time for research requests and reduce backlog.
- Provide enhanced Web inquiry capabilities for customers.
- Monitor, track, and promote on-line services and payment activities.
- Implement new investment principal and interest tracking software.
- Provide on-line tax sale system.
- Increase public outreach, education and awareness concerning local taxes to increase compliance and customer relations.
- Complete redesign of all sections and units to promote safe, convenient and accessible facilities.

THE PLAN

Overview

Our FY 2003 – 04 business plan draws heavily on previously adopted work including the Miami-Dade County Strategic Plan. Miami-Dade County's Strategic Planning initiative is both a plan and a process. The plan provides a framework at a broad Countywide level where we want to go, how we get there, and how we measure our progress along the way. The process ensures increased communications at all levels of County government using consistent terms. These terms were incorporated in the document adopted by the Board.

- Our Countywide *Vision* communicates the community's shared vision for the best possible future for Miami-Dade County government.
- Our Countywide *Mission* statement communicates the role of our government. Miami-Dade County's mission statement is "Delivering excellent public services to address the community's needs and enhance our quality of life".
- Our *Guiding Principles* communicate to all levels of our organization the manner in which we expect all decisions, interactions and activities to be performed.
- Our *Strategic Themes* represent what we consider to be the most significant challenges and opportunities facing Miami-Dade County government.
- We have developed *Goals* across all County Departments. These goals address the County must move in to address the priority strategic themes and help guide us towards the desired future.
- For each goal we have defined a desired *Outcome* or set of outcomes that the County must achieve to be successful in accomplishing the goal. These outcomes are from the customer/community perspective (e.g. quality of service provided, customer satisfaction).
- For each outcome(s), implementing *Strategies* summarize at a broad countywide level the actions that will be taken to achieve the outcome(s).
- *Key Performance Indicators* express the County's intentions from the Strategic Plan. Associated *Key Performance Objectives* assign measurable targets and timelines to the key performance intentions while the *Performance Measure* is the specific unit of measure. Departments may develop *Additional Performance Objectives*.
- *Department Activities, Tasks or Programs* are actions or groups of actions will be undertaken by a particular department in a specific fiscal year in order to implement a strategy.

As part of the County's Strategic Plan, the Board of County Commissioners endorsed nine priority strategic themes countywide. This Department responsibilities are associated with the following strategic themes:

Ensure Miami-Dade County operates in a fiscally responsible and stable manner.

Supporting these themes are goals and priority outcomes critical to achieving the goals that directly relate to this department. These are provided along with the Department's Tasks, Activities, and Performance Measures for fiscal year 2004.

Department-related Strategic Plan Goals:

- *Attract, develop and retain an effective, diverse and dedicated team of employees.*
- *Ensure the financial viability of the County through sound, financial management practices.*

Department-related Strategic Plan Priority Outcomes:

- *Available, reliable systems*
- *County processes improved through information technology*
- *Retention of excellent employees*
- *Motivated, dedicated workforce team aligned with organizational priorities*
- *Workforce skills to support County priorities*
- *Safe, convenient and accessible facilities planned and built ready to meet needs*
- *Compliance with financial laws and generally accepted accounting principle*
- *Effective County tax collection and property appraisal process*

Goal: ES- 5 - Attract develop and retain an effective, diverse and dedicated team of employees.					
Outcome: ES5-2 -Retention of excellent employees					
ES5-3 - Motivated, dedicated workforce team aligned with organizational priorities					
Strategies: <ul style="list-style-type: none">• Develop and refine employee assessment tools that motivate employees and recognize and reward excellent job performance.• Offer employees greater access to information and input in decisions regarding benefits, training and career opportunities.• Develop & implement recognition systems beyond regular compensation• Involve leadership in demonstrating commitment to employee's success• Develop a successful planning approach providing for organizational skill set depth and flexibility					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan): <ul style="list-style-type: none">• Lower staff turnover.• % of employees rating Miami-Dade County as a good place to work.• % employee satisfaction (management versus non-management).					
DEPARTMENT PERFORMANCE OBJECTIVE(S)				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Reduce turnover rate by 4% each year	14%	10%	6%	<ul style="list-style-type: none">○ Encourage supervisors to utilize existing “Going the Extra Mile” recognition program already in place.○ Implement the new “Employee of the Quarter” program department-wide.○ Offer employees greater access to information and input in decisions regarding training and career opportunities by continuing the on-going monthly Labor/Management Committee meetings.	Personnel Manager
Develop and implement employee satisfaction survey		75% of work-force surveyed	100% of work-force surveyed	<ul style="list-style-type: none">○ Develop a systematic approach to improving employee satisfaction levels by implementing an annual employee satisfaction survey.○ Create survey and implement on-line, for department employees, in order to encourage a higher response rate.○ Ensure all employees have access to a computer in which to complete survey.	Personnel Manager
Develop a succession planning approach providing for organizational skill - set depth and flexibility within the Department’s managerial staff				<ul style="list-style-type: none">○ Develop mentoring/coaching program for succession planning○ Identify managerial positions slated for attrition through planned retirement.○ Develop assessment tool to identify appropriate candidates to mentor/coach for succession replacement.○ Monitor progress of mentoring/coaching participants for training effectiveness	Personnel Manager and Division Directors

Departmental Business Plan and Outlook

Department Name: Finance Department

Fiscal Years: 2004/05

Goal: ES- 5 - Attract, develop and retain an effective, diverse and dedicated team of employees (*continued*)

Outcome: ES5-2 – Retention of excellent employees

ES5-3 - Motivated, dedicated workforce team aligned with organizational priorities (priority outcome)

ES5-4 - Workforce skills to support County Priorities (priority outcome)

Strategies:

- Involve leadership in demonstrating commitment to employees success
- Develop a succession planning approach providing for organizational skill-set depth, and flexibility
- Develop training opportunities that provide employees and manager with the competencies that result in increased proficiencies, including a Countywide training approach that includes:
 - Incorporating training as part of daily work.
 - Training at personal, work unit, department and Countywide levels.
 - Resulting in solving problems at their source ("root cause").
 - Resulting in creating opportunities to effect significant change and do better.
 - Enhancing organizational performance in fulfilling societal responsibilities and service to the community.
- Develop leadership training programs.
- Develop internship/mentoring programs.
- Develop team-building approaches.
- Develop a training program to share knowledge throughout the organization.

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

- % of employees who have received training in the last four months that believe will help improve job performance.

DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Develop training resources to continually provide staff training in the areas of customer service.	N/A	TBD	TBD	<ul style="list-style-type: none">○ Fla. Department of Revenue, Tax Collector Certification Training.○ Develop in-house supplemental training programs.○ Develop in-house customer service training.	Tax Collector
Identify technical training opportunities such as web-based or tri county partnerships.	N/A	TBD	TBD	<ul style="list-style-type: none">○ Coordinate regular training with internal customers, including Property Appraiser and the Clerk of Courts.	Tax Collector
Develop team building approaches	10% of workforce participate	20% of workforce participate		<ul style="list-style-type: none">○ Reinstate quarterly breakfast with Director.	Personnel Manager
Increase percentage of staff participating in training	10% of workforce participate	20% of workforce participate	20% of workforce participate	<ul style="list-style-type: none">○	Personnel Manager

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2004/05

Goal: ES- 8 - Ensure the financial viability of the County through sound financial management practices.					
Outcome: ES8-1 - Sound asset management and financial investment strategies (priority outcome).					
Strategies: <ul style="list-style-type: none">o Establish system for measuring and monitoring County financial condition regularly.o Conduct regular external audits and periodic internal audits.o Establish and implement sound debt (cash) management practices.					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan): <ul style="list-style-type: none">o Return on Investment					
DEPARTMENT PERFORMANCE OBJECTIVE(S)				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Be in compliance with investment policy as passed by BOCC and F.S. 218.415	100%	100%	100%	<ul style="list-style-type: none">o Monitor daily to maintain portfolio composition, limits on individual issuers and maturity limitation.	Cash Management Director
Return on Investment		Within 5% of industry bench-mark	Within 3% of industry bench-mark	<ul style="list-style-type: none">o Achieve an average rate of return for all county funds for the fiscal year that is competitive with the average rate of return for the County's industry bench-marks.	Cash Management Director

Goal: ES- 8 - Ensure the financial viability of the County through sound financial management practices.					
Outcome: ES8-1 – Sound asset management and financial investment strategies (priority outcome).					
Strategies:					
<ul style="list-style-type: none">○ Establish and implement sound debt management practices.					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan):					
<ul style="list-style-type: none">○ Bond ratings○ Debt coverage ratios					
DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
Encourage compliance with funding of reserve levels		TBD	TBD	<ul style="list-style-type: none">○ Monitor reserve levels to ensure compliance with local policy.	Director Bond Admin.

Goal: ES- 8 - Ensure the financial viability of the County through sound financial management practices.					
Outcome: ES8-1 - Sound asset management and financial investment strategies (priority outcome).					
Strategies:					
○ Conduct regular external audits and periodic internal audits.					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan):					
○ Bond Ratings					
○ Debt coverage ratios					
○ Return on investment					
DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
Coordinate Annual Financial Audit	N/A	N/A	N/A	○ Coordinate County's annual financial audit, develop financial statements in accordance with Governmental Accounting Standards and post on the County's website. Publish reports within the State annual reporting deadlines.	Controller

Goal: ES8: Ensure the financial viability of the County through sound financial management practices.					
Outcome ES8-2: Ensure a capital plan to assure adequate financial resources for replacement, repairs and maintenance of critical assets					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan):					
<ul style="list-style-type: none">• Increase compliance with local tax collection by 10% over five years					
DEPARTMENT PERFORMANCE OBJECTIVE(S)				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Improve current conditions of public facilities for customers	N/A	TBD	TBD	<ul style="list-style-type: none">○ Milestone: Complete redesign of the Tax Collector's Public Service Offices to improve customer and work space.○ Renovate satellite office in South Dade Government Office.○ Reduce the number of locations (office/unit/sections) a customer must go to pay taxes or receive services.○ Relocate auto tag warehouse to centrally located area thereby providing a secure and accountable location for personnel to access auto tag inventory.	Tax Collector

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2004/05

Goal: ES-8 – Ensure the financial viability of the County through sound financial management practices.

Outcome: ES8-3 - Compliance with financial laws and generally accepted accounting principles, etc.

Strategies:

- Ensure standardized financial procedures countywide.
- Upgrade and modernize countywide general ledger system.

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

Government Financial Officers Association awards.

DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
Monitor the Countywide Accounts Payable process to ensure compliance with State and County Statutes and Ordinances	43%	50%	60%	o Increase the usage of Automatic Clearing House (ACH) payments in order to pay vendors expeditiously in lieu of conventional check payment methods. Continue to promote ACH payment option to County vendor and increase payments processed via ACH to 50% of all payments by the end of FY 2004.	Controller
	61%	70%	80%	o Work with departmental accounts payable offices to improve payment processes in order to increase the number of invoices paid within 30 days from receipt of invoice to 70% of total invoices in FY 2004, as well as maximizing discount opportunities.	Controller
	N/A	50%	100%	o Study the option of replacing a construction contract database with ADPICS Accounts Payable Module to automate the financial management of these contracts countywide. If feasible, complete initial phase of the conversion with 50% of departments converted will be effected by end of FY 2004.	Controller

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2004/05

Goal ES8: - Ensure the financial viability of the County through sound financial management practices.					
Outcome: ES8-4 - Cohesive, standardized countywide financial systems and processes (priority outcome).					
Strategies:					
o Upgrade and modernize countywide general ledger system.					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan):					
o Government Financial Officers Association awards.					
DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Develop web application to provide vendor payment information	N/A	20%	100%	o Work with ESTD to plan, design and implement web application to provide vendors the ability to view online status of invoices, payment history, etc. Scope paper completed and test version of website available by the end of FY 2004 (20% of project), fully implemented by FY 2005 (100% complete).	Controller
Standard Financial Accounting Systems Countywide	N/A	N/A	N/A	o Participate in the selection and implementation of the WASD and Aviation Department's financial systems (ERP). This will facilitate the selection of an eventual standard financial accounting system for a countywide solution. Continue to participate in the procurement process in FY 2004.	Controller
Conversion of all delinquent accounts to new collection system	10%	100%		o Complete conversion of all accounts to one comprehensive collection system. o Complete all new system testing. o Establish interface of new collection system to FAMIS.	Controller
Increase contacts per day per collector	N/A	5%	10%	o Increase contacts per day per collector through additional training and experience with new collection system.	Controller
Increase delinquent accounts revenues	N/A	5%	5%	o Enhance usage of new collection system. o Assign accounts to new collection agencies pool. o Develop more efficient and standardized placement system with collection agencies. o Implement gain sharing program and monitor staff activity.	Controller

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2004/05

Goal: ES- 8 - Ensure the financial viability of the County through sound financial management practices.

Outcome: ES8-5 – Effective County Tax Collection and property appraisal process

Strategies: Improve public service including:

- Comfort and convenience of tax collection process
- Public outreach, education and awareness concerning local taxes

Improve accuracy and efficiency of County Tax collection process.

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

Increase compliance with local tax collection by 10% over five years.

DEPARTMENT PERFORMANCE OBJECTIVE(S)					
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
TASKS/ACTIVITIES/PROGRAMS				OWNERSHIP	
Monitor, track and promote on-line services and payment activities.	N/A	TBD	TBD	<ul style="list-style-type: none">○ Conduct annual tax certificate sale on-line by June 1st, 2004.○ Develop a refund process for tax payments in order to research, monitor and track refund status and make refunds within thirty days.○ Process and complete research requests within 7 workdays○ Process tax deed applications within thirty days.○ Conduct business-process mapping.	Tax Collector
Provide on-line tax payments via E-checking.	N/A	TBD	TBD	<ul style="list-style-type: none">○ Continue to develop the Tax Collector’s web page○ Improve accessibility and convenience○ Enhance application and renewal processing○ Expand occupational license on-line business database	Tax Collector
Update and/or replace certain critical technology systems	N/A	TBD	TBD	<ul style="list-style-type: none">○ Develop a new interactive voice response (IVR) system.	Tax Collector

Goal ES8: - Ensure the financial viability of the County through sound financial management practices.					
Outcome ES8-5: Effective County tax collection and property appraisal process					
Strategies:					
o Effective County tax collection and property appraisal process					
Key Performance Indicator(s)/Objective(s) (From Strategic Plan):					
Increase compliance with local tax collection by 10% over 5 years.					
DEPARTMENT PERFORMANCE OBJECTIVE(S)				TASKS/ACTIVITIES/PROGRAMS	OWNERSHIP
DESCRIPTION OF PERFORMANCE MEASURE	PERFORMANCE LEVELS				
	PRIOR FY 03 ACTUAL	TARGETS			
		FY 04	FY 05		
Increase public outreach, education and awareness concerning local taxes to increase compliance and customer relations.	N/A	TBD	TBD	o Market materials for quarterly/deferred property tax payments o Make information available at public libraries and network with other county agencies that market/promote homeowner programs such as HFA, municipal housing agencies, etc. o Partner with chambers, business groups and other county agencies to increase awareness of business related taxes.	Tax Collector